**IN THE HIGH COURT OF JUDICATURE AT BOMBAY**

**ORDINARY ORIGINAL CIVIL JURISDICTION**

**NOTICE OF MOTION NO. 3376 OF 2005**

**IN**

**INCOME TAX APPEAL (LODGING) NO. 1300 OF 2005**

The Commissioner of Income- Tax .... Appellant
Mumbai

Vs.

M/s Excel Industries Ltd. .... Respondent

Mr. B.M. Chatterji & Mrs. P.P. Bhosale for the Appellant.

**CORAM : F.I. REBELLO, &**
**J.P. DEVADHAR, JJ.**
**DATE : 4TH SEPTEMBER, 2007**

P.C.

. The delay is less than 200 days. Considering the practical difficulties which the Department was facing including referring the matters to the Law Department, Government of India for drafting the Appeal Memo and considering the affidavit in support of the Notice of Motion, in our opinion, the cause shown would amount to sufficient cause. Hence, delay condoned. The Notice of Motion is allowed in terms of prayer clause (a).

2. Office to register the Appeal.

**( J.P. DEVADHAR, J.)** **(F.I. REBELLO, J.)**